RETIRED OFFICERS ASSOCIATION BULLETIN

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For Members

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MINUTES OF THE BIENNIAL ASSOCIATION MEETING OF THE RETIRED OFFICERS ASSOCIATION HELD AT THE SHOREHAM HOTEL WASHINGTON, D. C., FEBRUARY 18, 1946

At 10:00 A.M., February 18, 1945, pursuant to the call of the President, January 15, 1946, copy appended marked (1) the biennial members meeting of The Retired Officers Association was called to order by the President, Admiral D. F. Sellers, U.S.N., Retired, Chairman.

Present:—In person forty-three members. By proxy—fourteen hundred and ten.

The Chairman announced a quorum present.

The invocation was pronounced by Chaplain Zimmerman, U.S.A.

The Executive Vice President requested a suspension of the rules to permit the presentation of report of Committee on Order of Business. Without objection it was so ordered, and, in the absence of Admiral Conard, Chairman of the Committee, the Executive Vice President read the Committee report and moved its adoption. Without objection the report was adopted. Report appended marked "A."

The Chairman, without objection, announced resumption of the regular order.

On motion of Colonel Crawford, duly seconded and carried, the reading of the minutes of the meetings of the Board of Directors since February 1, 1944, was dispensed with.

The Chairman asked the Executive Vice President to read the report of the President. Without objection the report was received and referred to the Committee on Reports of Officers. Report appended marked "B."

The Executive Vice President read his report which, together with the Treasurer's report submitted by him, were, without objection, received and referred to the Committee on Reports of Officers. Report appended marked "C."

The Chairman announced the next order of business as reports of committees and called for a report from the Committee on Resolutions. The Committee Chairman, Colonel Crawford, read RESOLUTION No. 1, providing an amendment to the By-Laws to permit eligibility of retired Reserve Officers to membership in the Association. Discussion was asked upon the question so the proposed resolution was, under the rules, passed over for the time being, to be taken up later.

RESOLUTION No. 2, was read as follows:—

Whereas, retired pay of military personnel is practically the same today as prescribed by the Pay Act of 1922, and

Whereas, the cost of living has materially increased since that date, now therefore be it

RESOLVED, That The Retired Officers Association, at its biennial membership meeting at the Shoreham Hotel, Washington, D. C., February 18, 1946, does favor an increase in the retired pay of Enlisted men, Warrant Officers and Commissioned Officers of the Army, Navy, Marine Corps, Coast Guard, Coast & Geodetic Survey and Public Health Service comparable with the increases presently being granted in most every private industry, and be it further

RESOLVED, That The Retired Officers Association, at its biennial membership meeting at the Shoreham Hotel, Washington, D. C., February 18, 1946, approves the recommendations and arguments of its Public Relations Committee in 1944, as follows:—

RECOMMENDATIONS

(a) Exempt from Federal income tax all pay allowed by law to a commissioned officer, chief warrant officer, or warrant officer, on the retired lists of of the Army, Navy, Marine Corps, Coast Guard, Coast & Geodetic Survey and Public Health Service,

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Published Quarterly By The
RETIRED OFFICERS ASSOCIATION
(INCORPORATED)
2517 CONNECTICUT AVENUE, N. W.
WASHINGTON 8, D. C.
TELEPHONE DEcatur 2022

PRESIDENT
Admiral David F. Sellers, 2216 Wyoming Ave., N.W., DE. 6024
FIRST VICE PRESIDENT
Maj. Gen. Louis McCarty Little, 3010 "O" St., N.W., MI. 7239
SECOND VICE PRESIDENT
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Rear Admiral Harry G. Hamlet, 6410 Beechwood Drive, Chevy Chase 15, Md., WI. 4818
PRESIDENT EMERITUS
Colonel A. T. Marix, U.S.M.C., 6616 W. Olympic Boulevard, Los Angeles 36, Calif.
BOARD OF DIRECTORS
Admiral David F. Sellers, U.S.N., Chairman

ARMY

Term Expiring February, 1950	Term Expiring February, 1948
Major General John H. Hughes	Major General Walter C. Baker
Brigadier General Charles D. Roberts	Colonel James Totten
Brigadier General Francis H. Pope	Colonel Albert C. Love
Colonel Lawrence C. Crawford	Colonel Harry La T. Cavenaugh

NAVY

Term Expiring February, 1950	Term Expiring February, 1948
Commander Lincoln Humphreys	Admiral David F. Sellers
Captain George A. Alexander	Rear Admiral Charles Conard
Lieut. Comdr. Hugo Frankenberger	Captain Robert Henderson

MARINE CORPS

Term Expiring February, 1950	Term Expiring February, 1948
Major General Louis McCarty Little	Major General Rufus Lane
Major Frank Sherwood	Captain John D. Roberts

COAST GUARD

Term Expiring February, 1950	Term Expiring February, 1948
Rear Admiral H. G. Hamlet	Rear Admiral Wm. J. Wheeler
Commander F. A. Hunnewell	Commander Charles W. Cairnes

COAST AND GEODETIC SURVEY

Term Expiring February, 1950	Term Expiring February, 1948
Lieut. Comdr. George E. Morris	Captain G. T. Rude

PUBLIC HEALTH SERVICE

Term Expiring February, 1950	Term Expiring February, 1948
Medical Director Bolivar J. Lloyd	Medical Director Allan McLaughlin

EDITOR.....H. G. HAMLET

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when he or she shall reach the statutory retirement age.

(b) Grant to all those officers named in (a) above, now or hereafter retired, three quarters of the allowance for subsistence and quarters of the rank in which retired.

(c) Establish a system of social security benefits for dependents of officers, payments to become effective upon the death of an officer, either active or retired.

ARGUMENT FOR THE EXCLUSION FROM GROSS INCOME TAX PURPOSES, OF ALL RETIRED PAY OF PERSONNEL OF THE ARMED FORCES OF THE UNITED STATES WHO REACH THE STATUTORY RETIREMENT AGE.

ALL RETIREMENT PAY EXCLUDED FROM GROSS INCOME

Retired personnel of the Armed Forces may exclude from gross income, for income tax purposes:—

First—"amounts received as a pension, annuity, or similar allowances for personal injuries or sickness resulting from active service in the armed forces of any country." Revenue Act of October 21, 1942, Section 113, Public Law 753, 77th Congress.

PART OF RETIRED PAY EXCLUDED FROM GROSS INCOME

Second—So much of retired pay as is, by authority of the Act of May 27, 1944, Public Law 314, received as a pension for service in the Spanish-American War, Philippine Insurrection or the Boxer Rebellion by personnel retired for any other reason.

NONE OF RETIRED PAY EXCLUDED FROM GROSS INCOME

Third—This leaves a group of retired personnel who served to the statutory retirement age limit and were obliged to retire, who may exclude NO part of retired pay from gross income for tax purposes.

The first group and the last group and many of the second group cited above are on the retired list for practically the same reason—physical disability. The first group has been found physically disqualified for active duty by a retiring board, at some time before reaching the age when the law presumes that the last group is physically disqualified for active duty. A retiring board is not needed to make such a finding for the last group and many of the second group. That finding has already been made by a presumption of law.

So we have the inequitable situation where one group on the retired list for physical disability by mandate of law acting through a retiring board is entitled to exclude from gross income all retired pay, for income tax purposes, while another group, on the retired list by a presumption of law for practically the same reason, is *Not* entitled to exclude from gross income any part of retired pay, for income tax purposes, and while in between is a group who may exclude from gross income a portion of retired pay by the process of changing that part of pay to a pension, though on the retired list for physical disability by a presumption of law, and be it further.

RESOLVED, That a copy of this Resolution be transmitted to the Secretary of War, The Secretary of the Treasury, The Secretary of the Navy, The

Secretary of Commerce and the Administrator of the Federal Security Agency.

Without objection the Resolution was adopted.

The Chairman of the Committee then read Resolution No. 3, as follows, and recommended its adoption:—

RESOLUTION

WHEREAS, Senate Bill 1412, and House Bill 4144, First Session, 79th Congress, seek to remedy a manifest injustice in certain of the Armed Forces of the United States mentioned in the Pay Readjustment Act of 1942, now, therefore, be it

RESOLVED, That the Retired Officers Association, at its biennial meeting at the Shoreham Hotel, Washington, D. C., February 18, 1946, does favor the passage of those Bills in Congress, and be it further

RESOLVED, That a copy of this resolution be transmitted to the Chairman of the Military Affairs Committee of the Senate and the House of Representatives, respectively.

Without objection the Resolution was adopted.

The Chairman of the Committee then read Resolution No. 4, and recommended its adoption as follows:—

RESOLUTION

RESOLVED, That all of the proceedings of and elections and appointments made by the Board of Directors of the Retired Officers Association since February 1, 1944, are hereby approved, ratified and confirmed.

Without objection the Resolution was adopted.

At this point the Chairman announced that for the record he would receive the report of the Committee on Proxies. The Chairman of that Committee read the report showing 1390 unreserved proxies and 20 reserved, total 1,410. Report of the Committee appended, marked "D."

The Chairman of the Committee then read Resolution No. 5, and recommended it to be received for discussion. Without objection it was so ordered:—

RESOLUTION

WHEREAS, military personnel qualifying for Social Security benefits by employment in "covered" jobs, either before or after active military service receive no credit in their social security records for the time thus served in military service, and

WHEREAS, military service does not now count for social security credit in the case of a person who enters military service and continues therein for a period and then enters private "covered" employment, thus losing, for social security credit, the time served in military service, now, therefore, be it

RESOLVED, That The Retired Officers Association, at its biennial Members Meeting at the Shoreham Hotel, Washington, D. C., February 18, 1946, favors the enactment of legislation that would grant to military personnel qualifying for Social Security benefits by employment in "covered" jobs, either before or after active military service or both, some factor of credit for the period served in military service during which no benefit rights in Social Security now accrue, and be it further

RESOLVED, That a copy of this Resolution be transmitted to the Secretary of War, The Secretary of the Treasury, The Secretary of the Navy, The Secretary of Commerce and the Administrator of the Federal Security Agency.

After lengthy discussion, on motion duly made, seconded and carried, the proposed resolution was laid on the table.

The Chairman then called up Resolution No. 1, previously laid aside. Without objection the Resolution was taken up.

The Chairman read the Resolution as follows:—

RESOLUTION

WHEREAS, We have declared in our preamble that a purpose of the Association is "To aid the retired personnel of the various services from which our members are drawn" and

WHEREAS, during the past World War II a large number of Reserve officers have been retired for disability who look to the Association as one of the best suited to their needs, and

WHEREAS, our present by-laws bar these worthy officers from membership, be it

RESOLVED, That ARTICLE II, SECTION I be amended by the insertion of "and Reserve" after the word "regular" in the subject section effective February 18, 1946 to permit both regular and reserve retired officers to become members of the Retired Officers Association.

The Chairman announced that the proposed Resolution was open to discussion. After lengthy discussion it was moved, seconded and carried that the proposed Resolution be laid on the table.

The Chairman of the Committee announced that he had no further Resolutions.

The Chairman called for a report from the Committee on Reports of Officers. The Chairman of the Committee, Rear Admiral Furlong, reported verbally that the President's report and the Executive Vice President's and Treasurer's reports had been

carefully examined and found in order, and stated that his Committee particularly commends the President's policy in handling legislative matters, and moved that the reports be received for the record.

Without objection it was so ordered.

The Chairman called for the report of the Nominating Committee. The Chairman of the Committee read the report (appended) nominating the following to fill vacancies, for four years, as Directors:—

ARMY

Major General John H. Hughes
Brigadier General Charles D. Roberts
Brigadier General Francis H. Pope
Colonel Lawrence C. Crawford

NAVY

Commander Lincoln Humphreys
Captain George A. Alexander
Lieut. Comdr. Hugo Frankenberger

MARINE CORPS

Major General Louis McCarty Little
Major Frank M. Sherwood

COAST GUARD

Rear Admiral Harry G. Hamlet
Commander Frederick A. Hunnewell

COAST AND GEODETIC SURVEY

Lieut. Commander George E. Morris

PUBLIC HEALTH SERVICE

Medical Director Bolivar J. Lloyd.

The Chairman called for nominations from the floor. There were no nominations from the floor.

It was moved, seconded and carried that the Secretary cast one vote for the candidates nominated by the Committee for Directors for four years.

The Secretary announced that she had cast such a vote.

The Chairman announced that the following had been duly elected to serve as Directors for the term of four years, and that they would take office as such at once:—

Major General John H. Hughes, Brig. General Charles D. Roberts, Brig. General Francis H. Pope, Colonel Lawrence C. Crawford, Commander Lincoln Humphreys, Captain George A. Alexander, Lieut. Comdr. Hugo Frankenberger, Major General Louis McCarty Little, Major Frank M. Sherwood, Rear Admiral Harry G. Hamlet, Commander Frederick A. Hunnewell, Lieut. Commander George E. Morris, and Medical Director Bolivar J. Lloyd.

The Chairman called for unfinished business. There was none.

The Chairman called for new business. There was none.

The Chairman called for a meeting of the Board of Directors immediately after adjournment.

On motion duly seconded and carried, the meeting adjourned at 12:15 P.M.

APPROVED: February 28, 1946

/s/ LUCILLE A. AMBROSE
Secretary

/s/ D. F. SELLERS
Admiral, U.S.N., Retired
President

To RETIRED OFFICERS ASSOCIATION,
2517 Connecticut Ave., N. W., Washington 8, D. C.

Date .....

Gentlemen:—

You may enroll me as a member of the Retired Officers Association. Inclosed is check for $5.00:

Entrance fee	$1.00	
Annual dues	4.00	*Fifty cents of which is for subscription to Association Bulletin.*
	$5.00	

Name .....
(Please Print)

Rank and Service .....

Mailing Address .....

City ..... Zone ..... State .....

Please cut out the above form and hand to an eligible member of the Regular services.

IMPORTANT

It is to the interest of each member himself to keep current his mailing address in this office. An astonishing number of pieces of mail are returned marked "Moved—Left No Address."

DECISIONS OF THE COMPTROLLER GENERAL

B-50542, July 11, 1945.

Officers: Army Applicability of Federal Dual Compensation and Employment Status to UNRRA Employment.

A retired Army officer may, without regard to the dual compensation and employment statutes (Act of May 10, 1916, as amended; Act of July 31, 1894,

as amended; and Section 212 of the Act of June 30, 1932), accept an office or position with the United Nations Relief and Rehabilitation Administration—an International Agency—the salary of which is payable from contributions to the administrative fund of the Administration made from monies appropriated by Section 201 of the Act of June 30, 1944. 23 Comp.Gen. 774, amplified.

The term "civil office" as used in Section 1222 revised statutes providing that the commission of an Army officer on the *active list* shall be vacated should he accept such an office, includes not only a Federal office, but, also, a non-federal office such as with the United Nations Relief and Rehabilitation Administration—an International Agency—and, therefore the acceptance of an office or a position with said Administration by an officer on the active list during terminal leave from the military service would vacate his commission effective on the date of acceptance of the civil office. (But see B-56625 March 28, 1946).

B-50542, August 20, 1945.

The above decision insofar as the provisions of Section 1222 revised statutes are concerned, is not to be understood as applicable to officers other than those of the regular Army.

B-51002, November 13, 1945.

Navy Nurses retired for physical disability.

The provisions in the act of December 22, 1942, assimilating the active duty pay and allowances of members of the Army Nurse Corps to those authorized for commissioned officers, being, in effect, merely provisions for a temporary increase in active duty pay in wartime, make no change in the basis of computing the permanent pay of nurses on the active or retired list.

The "active service pay" to be used in computing the retired pay of a member of the Navy Nurse Corps retired for physical disability under the provisions of the act of June 20, 1930, is the pay received at the time of retirement by virtue of the permanent pay provisions of section 13 of the Pay Readjustment Act of 1942, and does not include the temporary wartime increase in active duty pay authorized for Navy nurses by the pay assimilation provisions of section 7 of the Act of December 22, 1942.

Since the Act of June 20, 1930, and section 13 of the Pay Readjustment Act of 1942 specifically provide for the retired pay of members of the Navy Nurse Corps—who have no commissioned status—neither the Act of May 13, 1908, assimilating the pay and allowances of Navy nurses to those of Army nurses, nor the similar assimilation provisions of section 7 of the temporary wartime Act of December 22, 1942, extend to Navy nurses the retirement benefits authorized under section 3 of the Act of June 22, 1944, for members of the Army Nurse Corps temporarily appointed in the Army of the United States pursuant to the Act of September 22, 1941, as amended.

B-47660, June 26, 1945.

Navy Officers Wholly Retired—One Year's Pay.

The one year's "pay" authorized by section 1454, Revised Statutes, to be paid to Navy officers wholly retired from the service on account of incapacity not the result of any incident of the service does not include the rental and subsistence allowances authorized under sections 4 and 5 of the Pay Readjustment Act of 1942.

A Navy officer "wholly retired from service" under section 1454, Revised Statutes, for disability not resulting from any incident of the service, with one year's pay is not to be regarded as having been "retired" within the contemplation of the uniform retirement date statute of April 23, 1930, so as to require that such separation be postponed to the first day of the succeeding month.

In the case of a Navy officer wholly retired under section 1454, Revised Statutes, for disability not resulting from any incident of the service, with one year's pay, the effective date of separation is the date stated in the recommendation of the Secretary of the Navy which the President approves, rather than the date the President affixes his signature, and the one year's pay is to be computed on the basis of the officer's length of service as of such effective date. 16 Comp.Gen.187; 17 id.883, and 19 id.968, overruled.

The one year's pay to be paid to an officer of the Regular Navy who, while temporarily serving in a higher rank under authority of the Act of July 24, 1941, is wholly retired from service under section 1454, Revised Statutes, for disability not the result of any incident of the service, should be computed on the basis of the pay of his permanent rank, and not that of his temporary rank.

B-50575, September 20, 1945.

Pay—Retired—Naval Officer Retired for Physical Disability While Serving Under Temporary Appointment—Retired Pay Computed on Temporary Rank.

Naval officer was temporarily promoted from permanent rank of Captain to Rear Admiral effective Nov. 14, 1942, under the provisions of the Act of July 24, 1941, 55 Stat. 604, for temporary duty as

Director of the U. S. A. Typhus Commission, such temporary appointment to terminate upon his detachment as said Director. Officer became entitled to the pay and allowances of a Rear Admiral of the upper half pursuant to the provisions of section 2 of the Act of June 30, 1942, 56 Stat. 464. On November 23, 1943, his temporary appointment of Rear Admiral was terminated by reason of the fact that a Board of Medical Survey had reported him unfit for active duty and on November 1, 1944, he was placed on the retired list in rank of Rear Admiral. The Naval Retiring Board found that his disability was permanent and the result of an incident in the service and that it was incurred subsequent to November 17, 1942, the effective date of rank of Rear Admiral, and prior to November 23, 1943, date of termination of temporary appointment.

Section 8a of the Act of July 24, 1941, authorized retired pay at the rate of 75% of the active duty pay to which the officer was entitled "while serving" in the rank to which he was temporarily appointed. While the statute does not specify the particular active duty pay to be used as the basis for the computation of an officer's retired pay, other than that it shall be the active duty pay "to which he was entitled while serving" in the higher temporary rank, it was held that the pay referred to is the active duty pay to which the officer was entitled at the time of retirement, if retired while serving in the higher temporary grade, or if as in the instant case the temporary appointment is terminated prior to the date of retirement, the active duty pay to which the officer was entitled at the time of termination of such appointment thus permitting in the computation of retired pay, the inclusion of any regular statutory increases in active duty pay for longevity, etc., which may have accrued to the officer while actually so serving in the higher temporary grade prior to retirement. Officer here is entitled to retired pay based on active duty pay of a Rear Admiral of the upper half.

B-53019, November 2, 1945. (Dual Compensation)

An Army officer may, during terminal leave prior to retirement accept employment with the State of Delaware without vacating his commission under 1222 R.S., 10 U.S.C. 576, or violating some other statute with respect to his retirement pay or other amounts payable to him.

B-37397, November 9, 1943.

Assistant Comptroller General, Frank L. Yates, in replying to a request of the Secretary of the Navy for a decision as to what service officers of the Coast Guard, who were retired for physical disability prior to June 1, 1942, and subsequently recalled to active duty, are entitled to count for pay purposes in the computation of their retired pay under the provisions of the Pay Readjustment Act of 1942, 56 Stat. 359, as amended, upon relief from active duty and return to the retired list in their permanent rank, rendered the following decision:

Section 15 of the Pay Readjustment Act of 1942, 56 Stat. 367, provides, in pertinent part, as follows:

"On and after the effective date of this Act, Retired officers shall have their retired pay *** computed as now authorized by law on the basis of pay provided in this Act, which pay shall include increases for all *active* duty performed since retirement ***." (Italics supplied.)

The effect of the above-quoted statutory provision is to give an officer retired prior to the effective date of the Pay Readjustment Act of 1942, *supra*, the same retired pay as an officer of the same rank and length of service retired subsequent to such effective date. Hence, such an officer may count for pay purposes in the computation of his retired pay such service, both active and inactive, up to the time of his retirement, as is authorized to be counted by section 1 of the said Pay Readjustment Act of 1942. See decision of July 28, 1943, answer to the first question, 23 Comp.Gen. 59, 61. However, in the absence of contrary statutory provisions such as contained in section 8 of the Act of July 24, 1941, 55 Stat. 604, considered in the said decision of July 28, 1943, the service rendered subsequent to retirement which a retired officer is authorized to count in the computation of his retired pay is, by the provisions of Section 15 of the 1942 pay Act, *supra*, expressly limited to service performed on active duty.

Accordingly, you are advised that officers of the Coast Guard, who were retired for disability prior to June 1, 1942, and subsequently were recalled to active duty, are, on relief from active duty and return to the retired list in their permanent rank, entitled to retired pay based upon such active and inactive commissioned service to their credit *at the time of retirement*, as is authorized to be counted by section 1 of the said 1942 pay Act, as amended, and upon *active* commissioned service, only, performed subsequent to retirement. Hence, the period of time between date of retirement and date of recall to active duty is required to be excluded in the computation of the officer's retirement pay. (Italics supplied.)

B-56625, March 28, 1946.

Pay—Officer—Active Duty Pay On Terminal Leave —Holding Position in State Department.

Where an officer was on the retired list, not the active list, of the Regular Army at the time of his acceptance of a civilian position in the State Department—although on terminal leave incident to a period of active duty as a retired officer—he was not subject to the provisions of Section 1222, Revised Statutes. In enacting the Act of November 21, 1945, Public Law 226, (Terminal Leave Act), the Congress intended that for the period of terminal leave from the armed forces such Act would supersede the provisions of section 1222, Revised Statutes, as well as the dual compensation statutes and any other law to the contrary, and that the benefits of the statute were to extend to members of the Regular Army as well as to members of other components of the armed forces.

BILLS IN CONGRESS

Progress of S.1412, Senator McFarland (Companion Bill H.R.4144, Mr. Izac). These Bills are before the Military Affairs Committees of the respective Houses with a favorable report from the War Department, Navy Department and the Bureau of the Budget.

The following list of Bills in Congress is compiled from the Congressional Record Index:

S.414, Senator Downey, January 25, 1945, referred to the Committee on Military Affairs, seeks to restore certain retired officers to the active list with the grade of Lieutenant Colonel or Colonel, depending on length of service, and with an additional grade if recipient of a medal, citation or decoration for gallantry in action or if wounded in action.

S.946, Senator Downey, May 3, 1945, Committee on Military Affairs. To amend the Joint Resolution of July 29, 1941, relating to the removal of officers from the active list of the Regular Army.

Most of the principles of this Bill are included in S.1974, Senator Maybank, March 21, 1946, which is being heard by the Military Affairs Committee of the Senate.

S.949, Senator Russell, April 16, 1945, to the Committee on Military Affairs, seeks to grant to commissioned officers of the Army, Navy, Marine Corps, or Coast Guard, placed on the retired list without having used all accrued leave, the right to the accrued leave during any subsequent period of active duty.

S.1011, Senator Maybank, May 17, 1945, Committee on Military Affairs, seeks to establish an honorary retired list for the reserve components of the Army, upon reaching the age of sixty-four years, with retired pay of 2½ per centum for each year (not to exceed thirty years) of service in the Army, Navy, Marine Corps, or Coast Guard, or in their reserve components.

S.1804, Senator Wheeler, February 6, 1946, Military Affairs Committee, seeks to make permanent certain provisions of law conferring military rank upon members of the Navy Nurse Corps and granting pay and retirement benefits.

S.1820, Senator Langer, February 9, 1946, Committee on Military Affairs, seeks to provide increased pay for personnel of the Navy, Marine Corps and Coast Guard who incurred combat injuries.

H.R.3348, Congressman Geelan, May 29, 1945 Committee on Ways and Means, seeks certain tax benefits for members and former members of the Armed Forces.

S.1869, Senator Thomas, February 27, 1946, Military Affairs Committee. To amend the Pay Readjustment Act of 1942, as amended, so as to provide an increase of 20 per centum, and for other purposes.

H.R.3413, Congressman Lemke, June 7, 1945, Committee on Military Affairs, seeks to provide promotion for certain retired officers of the Army, Navy, Marine Corps and Coast Guard who served as commissioned officers during two wars.

H.R.3448, Congressman O'Neal, June 12, 1945, Committee on Military Affairs, provides for placing on the retired list certain Army officers who have resigned from active service.

H.R.3450, Congressman D'Alesandro, Committee on Ways and Means, June 12, 1945, to exempt from taxation all income received by persons in the Armed Forces, prior to the termination of the present war.

H.R.3451, Congressman Izac, June 12, 1945, Committee on Military Affairs, to grant 75 per centum of allowances to persons on the retired list.

H.R.3712, Congressman Lesinski, July 6, 1945, seeks to provide that a veteran's pension, compensation, or retirement pay shall not be reduced during hospitalization or domiciliary care.

H.R.3762, Congressman Brooks, July 11, 1945, Committee on Military Affairs, seeks to so amend Public Law 212 of June 30, 1932 as to extend the exemptions therein to all War officers who have been awarded retirement benefits on the basis of disabilities incurred in line of duty.

H.R.3897, Congressman Bartlett, July 21, 1945, Committee on Military Affairs, to authorize that permanent Warrant Officers of the Regular Army who have served as commissioned officers in World Wars I and II retain their commission.

H.R.4170, Congressman Stigler, September 24, 1945, to Committee on World War Veterans' Legislation. To dispense with the maximum income requirements necessary to establish eligibility for pensions for widows and children of veterans of World War I.

H.R.4421, Congressman Izac, October 18, 1945, Committee on Naval Affairs. To increase the permanent authorized enlisted strength of the active list of the Regular Navy and Marine Corps, to increase the permanent authorized number of commissioned officers of the active list of the line of the Regular Navy, and to authorize permanent appointments in the Regular Navy and Marine Corps, and for other purposes.

H.R.4464, Congressman Rogers, October 22, 1945. To provide that a veteran's pension compensation, or retirement pay shall not be reduced during hospitalization or domiciliary care.

H.R.4553, Congressman Kefauver, October 31, 1945, Committee on Ways and Means, to grant to veterans of the present war a temporary exclusion from gross income.

H.R.5484, Congressman Schwabe, February 14, 1946, Committee on Ways and Means. To exempt from income tax earned income which does not exceed $10,000 in the case of tax payer sixty-five years of age or over.

H.R.5862, Congressman Ellsworth, March 25, 1946, Companion Bill to S.1974.

H.R.6084, Congressman Brooks, April 12, 1946. Reported favorably April 13, 1946, passed April 15, 1946. Proposes to raise the base pay of active enlisted men first, second and third periods—20%; fourth period—30%; fifth period—40%; sixth and seventh periods—50%. Commissioned base pay, first and second periods—20%; third, fourth, fifth and sixth periods—10%; and base pay of Brigadier General and Rear Admiral, lower half—10%; and Major General and Rear Admiral, upper half—10%. Retired pay of those heretofore and hereafter retired to be based on foregoing increased basis.

The Bill is now before the Military Affairs Committee of the Senate.

RETIRED OFFICERS ASSOCIATION BULLETIN
2517 Connecticut Avenue, N.W.
Washington 8, D. C.
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